



3015 (02-09-04)

ANNUAL REPORT

OF

Name: REEDSVILLE MUNICIPAL WATER UTILITY

Principal Office: P.O. BOX 438
REEDSVILLE, WI 54230

For the Year Ended: DECEMBER 31, 1999

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I MARY JO KRAHN of
(Person responsible for accounts)

REEDSVILLE MUNICIPAL WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 03/30/2000
(Date)

CLERK/TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: REEDSVILLE MUNICIPAL WATER UTILITY

Utility Address: P.O. BOX 438
REEDSVILLE, WI 54230

When was utility organized? 1/1/1938

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS MARY JO KRAHN

Title: CLERK/TREASURER

Office Address:

P.O. BOX 438
REEDSVILLE, WI 54230

Telephone: (920) 754 - 4371

Fax Number: (920) 754 - 4757

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: MR CHARLES N KRUEGER CPA

Title: MANAGER

Office Address: HAWKINS, ASH, BAPTIE & COMPANY, LLP

1 EAST WALDO BLVD
P.O. BOX 2020
MANITOWOC, WI 54221-2020

Telephone: (920) 684 - 7128 EXT 112

Fax Number: (920) 684 - 3709

E-mail Address: ckrueger@habco.com

President, chairman, or head of utility commission/board or committee:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: SEE ABOVE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report: 2/17/2000

Period covered by most recent audit: JANUARY 1, 1999 TO DECEMBER 31, 1999

Names and titles of utility management including manager or superintendent:

Name: MR GEOFF WEINREIS

Title: SUPERINTENDENT

Office Address:

P.O. BOX 438
REEDSVILLE, WI 54230

Telephone: (920) 754 - 4371

Fax Number: (920) 754 - 4757

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

- MR DAVID BAUKNECHT, MEMBER
- MS MARY OLSON, MEMBER
- MR EDWARD REINEMANN, MEMBER

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	117,651	118,771	1
Operating Expenses:			
Operation and Maintenance Expense (401)	80,097	59,381	2
Depreciation Expense (403)	23,530	20,045	3
Amortization Expense (404)	0	0	4
Taxes (408)	25,646	19,449	5
Total Operating Expenses	129,273	98,875	
Net Operating Income	(11,622)	19,896	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(11,622)	19,896	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	8,668	9,701	9
Miscellaneous Nonoperating Income (421)	251,839	92,391	10
Total Other Income	260,507	102,092	
Total Income	248,885	121,988	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	248,885	121,988	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	80,007	83,158	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	80,007	83,158	
Net Income	168,878	38,830	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	491,072	452,242	19
Balance Transferred from Income (433)	168,878	38,830	20
Miscellaneous Credits to Surplus (434)	390,634	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	1,050,584	491,072	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST	8,668	4
Total (Acct. 419):	8,668	
Miscellaneous Nonoperating Income (421):		
NON-REGULATED SEWER DEPT INCOME	26,764	5
FORGIVENESS OF DEBT-NON REGULATED SEWER	225,075	6
Total (Acct. 421):	251,839	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
FORGIVENESS OF DEBT	390,634	9
Total (Acct. 434):	390,634	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	117,651	0	0	0	117,651	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
INCREASE FOR NON REGULATED SEWER	1,446				1,446	6
Revenues subject to Wisconsin Remainder Assessment	119,097	0	0	0	119,097	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,123,245	1,065,477	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	245,529	222,118	2
Net Utility Plant	877,716	843,359	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	3,829,240	3,824,813	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	289,630	258,827	4
Net Nonutility Property	3,539,610	3,565,986	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	281,640	280,909	7
Total Other Property and Investments	3,821,250	3,846,895	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	5,609	10,126	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	16,049	15,834	11
Other Accounts Receivable (143)	53,986	52,045	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	4,219	12,094	14
Materials and Supplies (150)	15,598	13,702	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)		22,950	17
Total Current and Accrued Assets	95,461	126,751	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	4,794,427	4,817,005	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	400,984	400,984	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,050,584	491,072	23
Total Proprietary Capital	1,451,568	892,056	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	130,000	563,430	25
Other long-Term Debt (224)	2,465,032	2,572,961	26
Total Long-Term Debt	2,595,032	3,136,391	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)			28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	24,218	64,374	31
Interest Accrued (237)	13,143	13,718	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	37,361	78,092	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	710,466	710,466	38
Total Liabilities and Other Credits	4,794,427	4,817,005	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,123,245	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,123,245	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	245,529	0	0	0	9
Total Accumulated Provision	245,529	0	0	0	
Net Utility Plant	877,716	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	222,118				222,118	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	23,530				23,530	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	506				506	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	24,036	0	0	0	24,036	13
Debits during year						14
Book cost of plant retired	625				625	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	625	0	0	0	625	19
Balance End of Year	245,529	0	0	0	245,529	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.20%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	3,824,813	11,894	7,467	3,829,240	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	3,824,813	11,894	7,467	3,829,240	
Less accum. prov. depr. & amort. (122)	258,827	38,270	7,467	289,630	3
Net Nonutility Property	3,565,986	(26,376)	0	3,539,610	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0
Other					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	10,663	10,162
Sewer utility	4,935	3,540
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	15,598	13,702

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	0	0	0	1
Total			0	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	400,984	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>400,984</u></u>	

BONDS (ACCT. 221)

- 1. Report hereunder information required for each separate issue of bonds.
- 2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- 3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCE FROM GENERAL FUND	01/01/1997	00/00/0000	0.00%	130,000	1
Total for Account 223				130,000	
Other Long-Term Debt (224)					
CLEAN WATER FUND LOAN	05/08/1996	05/01/2016	3.20%	2,465,032	2
Total for Account 224				2,465,032	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	64,374	1
Accruals:		
Charged water department expense	25,646	2
Charged electric department expense		3
Charged sewer department expense	3,625	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>29,271</u>	
Taxes paid during year:		
County, state and local taxes	64,374	6
Social Security taxes	4,749	7
PSC Remainder Assessment	304	8
Other (explain):		
NONE		9
Total payments and other debits	<u>69,427</u>	
Balance end of year	<u><u>24,218</u></u>	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
CLEAN WATER FUND LOAN	13,718	80,007	80,582	13,143	3
Subtotal	13,718	80,007	80,582	13,143	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	13,718	80,007	80,582	13,143	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	163,354	0	0	547,112	0	710,466	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	163,354	0	0	547,112	0	710,466	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	91,528			380,634		472,162	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
SEWER RESTRICTED CASH ACCOUNTS	260,877	3
WATER RESTRICTED CASH ACCOUNTS	20,763	4
Total (Acct. 125):	281,640	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	16,049	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	16,049	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	50,348	10
Merchandising, jobbing and contract work		11
Other (specify):		
INTEREST RECEIVABLE	3,638	12
Total (Acct. 143):	53,986	
Receivables from Municipality (145):		
SEWER BILLING	2,470	13
WATER BILLING	1,749	14
Total (Acct. 145):	4,219	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
<hr/>	
Other Deferred Debits (183):	
NONE	17
Total (Acct. 183):	0
<hr/>	
Payables to Municipality (233):	
NONE	18
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	19
Total (Acct. 253):	0
<hr/>	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,094,361	0	0	0	1,094,361	1
Materials and Supplies	10,412	0	0	0	10,412	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	233,823	0	0	0	233,823	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	163,354	0	0	0	163,354	6
Other (specify):						
NONE					0	7
Average Net Rate Base	707,596	0	0	0	707,596	
Net Operating Income	(11,622)	0	0	0	(11,622)	8
Net Operating Income as a percent of Average Net Rate Base						
	-1.64%	N/A	N/A	N/A	-1.64%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	400,984	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	770,828	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,171,812	
Net Income		
Net Income	168,878	5
 Percent Return on Proprietary Capital	 14.41%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Commission/Committee (Page iv)

On 9/25/2000, Jim Luckow called Chuck Krueger at the request of Mary Jo Krahn (re: correspondence below) because she said they aren't clear on what we want. Chuck will try to see to it that a/c 321 is adjusted in the 2000 report.

Review closed.

PJL

September 1, 2000

Ms. Mary Jo Krahn, Clerk Treasurer
Reedsville Municipal Water Utility
P.O. Box 438
Reedsville, WI 54230-0438

1999 Analytical Review DWCCA-4980-PJL

Dear Ms. Krahn:

Thank you for your response to our letter of July 18, 2000, concerning the analytical review of your 1999 annual report. Your answers have been helpful in providing information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. However, we feel the following item needs further clarification before we can complete this analytical review.

Regarding item number 2 in which the utility indicated that it had been determined that there were no adjustments necessary, please explain why there are no costs which should be allocated to Account 321, Structures and Improvements.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlm:w:\compl\Analytical Reviews\1999 AR Response letters\4980.doc

July 18, 2000

Ms. Mary Jo Krahn, Clerk Treasurer

FINANCIAL SECTION FOOTNOTES

Reedsville Municipal Water Utility
P.O. Box 438
Reedsville, WI 54230-0438

1999 Analytical Review DWCCA-4980-PJL

Dear Ms. Krahn:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. Please note that repairs to the water tower are not considered a capital expenditure. The repair cost of \$41,390 should not have been charged to Account 311, Structures and Improvements for Source of Supply Plant, as reported on page W-8, line 5, column (c). During 2000 the \$41,390 should be reclassified to Account 183, Other Deferred Debits. Because of the magnitude of the amount, upon a written request from the utility the Commission will allow amortization of the balance in Account 183 over a period of years. This would provide for recovery of the cost in customers' rates at your next rate case. Therefore, please submit such a written request to the Commission and indicate the number of years over which you prefer to amortize this amount. Upon receipt of your request, the staff will analyze it and then furnish a written response to you.

2. During 1998 the \$264,827 cost of a new well and related improvements was recorded as follows: \$158,404 was charged to Account 314, Wells and Springs; and \$106,423 was charged to Account 325, Electric Pumping Equipment. Enclosed is a copy of Section 2, Page 7, of the recently published Water Utility Reference Manual, which describes in detail the property units which should be charged to pumping plant. An adjustment which appears to be required is the cost of the pumping station should be recorded in Account 321, Structures and Improvements. It is recommended that the consulting engineer for this project be contacted to determine the necessary allocation of costs so that the utility's next application to increase rates will not be delayed. A proper allocation of costs is required for the cost of service study which is an integral part of a rate case. Also, if the water utility plant accounts are accurately stated then the computation of depreciation expense will more accurately reflect the exhaustion of service life for the related plant assets. If you have any questions with regard to this matter, please feel free to contact Mr. James Luckow of our staff at (608) 266-1282.

3. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide explanations for all expense accounts which changed by \$2,000 and 30% when compared to the previous years annual report and follow this procedure in the future.

4. Wis. Admin. Code S. DSC 185.76 requires periodic testing of customer

FINANCIAL SECTION FOOTNOTES

4. Wis. Admin. Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. Meters 1 inch or smaller shall be tested at least every 10 years, meters 1½ to 2 inches every 4 years, meters 3-4 inches every 2 years, and meters over 4 inches every year. In reviewing the annual reports we determined that not all of your water meters have been tested at the appropriate frequency, the 3 and 4 inch meters in particular. If these meters are inaccurate, considerable revenue is lost. During 2000 we advise your utility to test its meters in compliance with § PSC 185.76. If you have questions in regard to this matter, please contact Bruce Schmidt of our staff at (608) 266-5726.

5. The Commission is establishing a database and guidelines for the average cost of meters. Based upon a review of your utility's data, we noted that there was just one ¼ inch meter reported as added during the year in column (c) of the Meters schedule on page W-17 and one meter retired in column (d). In Account 346 on page W-8 the utility reports \$1,840 as added during the year and \$625 retired. Please explain the basis for both of those numbers and also provide a copy of the invoice for the meter which was added. In addition, please provide the cost to install the meter. Thank you for your cooperation with our meter project.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
 Financial Specialist
 Division of Water, Compliance, and Consumer Affairs

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cc: Mr. David Bauknecht

RESPONSE LETTER RECEIVED 8/10/00.

- #1, Utility requests that water tower repairs be amortized over 20 years (will pass request to appropriate auditor).
- #2, utility says that they consulted with engineering firm which decided costs have been properly allocated. Per Jim Luckow, we will write back to ask why no dollars were allocated to account 321.
- #3, explanations of changes in expense accounts: see page W-5 footnotes.
- #4, meter testing will be scheduled.
- #5, no invoices submitted, utility explained that there should have been 31 meters reported as added and the same retired. Will instruct them to adjust 2000 report.

PJL

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

To the Village Board
Village of Reedsville, Wisconsin

We have compiled the balance sheet of the Village of Reedsville Water Utility as of December 31, 1999 and the related statements of income and earned surplus and supplemental information for the year then ended included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, accordingly, do not express an opinion or any other form of assurance on them. These financial statements were compiled by us from financial statements for the same period that we previously audited as indicated in our report dated February 17, 2000.

These financial statements are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

Hawkins, Ash, Baptie & Co, LLP

Manitowoc, Wisconsin
February 17, 2000

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	115,943	1
Total Sales of Water	115,943	
Other Operating Revenues		
Forfeited Discounts (470)	232	2
Other Water Revenues (474)	1,476	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,708	
Total Operating Revenues	117,651	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	64,908	5
General Operating Expenses (680-690)	15,189	6
Total Operation and Maintenance Expenses	80,097	
Other Operating Expenses		
Depreciation Expense (403)	23,530	7
Amortization Expense (404)		8
Taxes (408)	25,646	9
Total Other Operating Expenses	49,176	
Total Operating Expenses	129,273	
NET OPERATING INCOME	(11,622)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0			1
Commercial	0			2
Industrial	0			3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	397	20,763	53,962	4
Commercial	45	4,356	10,641	5
Industrial	2	39	145	6
Total Metered Sales to General Customers (461)	444	25,158	64,748	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	2		47,358	8
Other Sales to Public Authorities (464)	13	1,498	3,837	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	459	26,656	115,943	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
NONE	N/A		1
Total		<u>0</u>	<u>0</u>

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	47,358	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	47,358	
Forfeited Discounts (470):		
Customer late payment charges	232	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	232	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,446	7
Other (specify):		
MISCELLANEOUS	30	8
Total Other Water Revenues (474)	1,476	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	17,983	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	4,684	3
Chemicals (630)	5,053	4
Supplies and Expenses (640)	1,681	5
Repairs of Water Plant (650)	34,990	6
Transportation Expenses (660)	517	7
Total Plant Operation and Maintenance Expenses	64,908	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	3,196	8
Office Supplies and Expenses (681)	1,398	9
Outside Services Employed (682)	3,969	10
Insurance Expense (684)	2,485	11
Employees Pensions and Benefits (686)	3,545	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	596	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	15,189	
 Total Operation and Maintenance Expenses	 80,097	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		24,218	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		512	2
Net property tax equivalent		23,706	
Social Security		1,636	3
PSC Remainder Assessment		304	4
Other (specify): NONE			5
Total tax expense		<u>25,646</u>	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Manitowoc				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.241800				3
County tax rate	mills		7.341320				4
Local tax rate	mills		14.073580				5
School tax rate	mills		11.221070				6
Voc. school tax rate	mills		1.971110				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		34.848880				10
Less: state credit	mills		0.000000				11
Net tax rate	mills		34.848880				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		14.073580				14
Combined School Tax Rate	mills		13.192180				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		27.265760				17
Total Tax Rate	mills		34.848880				18
Ratio of Local and School Tax to Total	dec.		0.782400				19
Total tax net of state credit	mills		34.848880				20
Net Local and School Tax Rate	mills		27.265760				21
Utility Plant, Jan. 1	\$	1,063,678	1,063,678				22
Materials & Supplies	\$	10,162	10,162				23
Subtotal	\$	1,073,840	1,073,840				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,073,840	1,073,840				26
Assessment Ratio	dec.		0.827142				27
Assessed Value	\$	888,218	888,218				28
Net Local & School Rate	mills		27.265760				29
Tax Equiv. Computed for Current Year	\$	24,218	24,218				30
Tax Equivalent per 1994 PSC Report	\$	14,678					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	24,218					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,550		4
Structures and Improvements (311)	2,615	41,390	5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	198,806	14,051	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	202,971	55,441	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	3,359		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	113,149	212	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	975		20
Total Pumping Plant	117,483	212	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	136,517	900	23
Total Water Treatment Plant	136,517	900	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	250		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			1,550 4
Structures and Improvements (311)			44,005 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			212,857 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	258,412
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			3,359 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			113,361 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			975 20
Total Pumping Plant	0	0	117,695
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			137,417 23
Total Water Treatment Plant	0	0	137,417
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			250 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	177,008		26
Transmission and Distribution Mains (343)	291,087		27
Fire Mains (344)	0		28
Services (345)	46,327		29
Meters (346)	45,395	1,840	30
Hydrants (348)	36,361		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	596,428	1,840	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	7,508		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	4,570		38
Other Tangible Property (390)	0		39
Total General Plant	12,078	0	
Total utility plant in service directly assignable	1,065,477	58,393	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,065,477	58,393	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			177,008 26
Transmission and Distribution Mains (343)			291,087 27
Fire Mains (344)			0 28
Services (345)			46,327 29
Meters (346)	625		46,610 30
Hydrants (348)			36,361 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	625	0	597,643
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			7,508 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			4,570 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	12,078
Total utility plant in service directly assignable	625	0	1,123,245
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	625	0	1,123,245

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,680	2,680	1
February			2,480	2,480	2
March			2,580	2,580	3
April			2,609	2,609	4
May			3,334	3,334	5
June			2,999	2,999	6
July			3,494	3,494	7
August			2,832	2,832	8
September			3,034	3,034	9
October			3,595	3,595	10
November			3,460	3,460	11
December			3,518	3,518	12
Total for year	0	0	36,615	36,615	
Less: Measured or estimated water used in main flushing and water treatment during year				822	13
Less: Other utility use				400	14
Other utility use explanation:					15
HYDRANT FLUSHING, MAIN BREAKS					
Water pumped into distribution system				35,393	16
Less: Water sold				26,656	17
Losses and unaccounted for				8,737	18
Percent unaccounted for to the nearest whole percent (%)				25%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				267	21
Date of maximum: 2/21/1999					22
Cause of maximum:					23
WATER BREAK					
Minimum gallons pumped by all methods in any one day during reporting year				54	24
Date of minimum: 8/21/1999					25
Total KWH used for pumping for the year				60,846	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
101 INDUSTRIAL DRIVE	3	335	12	5,004	Yes	1
205 DEERVIEW DR	5	410	12	5,004	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	3	5		1
Location	101 INDUSRTIAL DRIVE	205 DEERVIEW DR		2
Purpose	P	P		3
Destination	R	D		4
Pump Manufacturer	LAYNE	GOWLS		5
Year Installed	1974	1998		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	340	350		8
Pump Motor or Standby Engine Mfr	GE	US MOTOR		10
Year Installed	1974	1998		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	30	30		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	4		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	1938	1984		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	134	134		6
Total capacity in gallons	50,000	100,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.4896	0.6336		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	N	N		14

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	3,940	0	0	0	3,940	1
M	D	6.000	27,445	0	0	0	27,445	2
P	D	6.000	2,770	0	0	0	2,770	3
M	D	8.000	6,020	0	0	0	6,020	4
P	D	8.000	5,411	0	0	0	5,411	5
P	D	12.000	629	0	0	0	629	6
Total Within Municipality			46,215	0	0	0	46,215	
Total Utility			46,215	0	0	0	46,215	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	367	0	0	0	367	17	1
M	1.000	79	0	0	0	79	31	2
M	1.500	8	0	0	0	8		3
M	2.000	7	0	0	0	7	1	4
M	3.000	2	0	0	0	2		5
M	4.000	1	0	0	0	1		6
Total Utility		464	0	0	0	464	49	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (a).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	437	31	31	0	437	31	1
1.000	8	0	0	0	8	0	2
1.500	8	0	0	0	8	0	3
2.000	6	0	0	0	6	0	4
3.000	3	0	0	0	3	0	5
4.000	1	0	0	0	1	0	6
Total:	463	31	31	0	463	31	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	354	21	2	1	0	59	437	1
1.000	0	6	0	2	0	0	8	2
1.500	0	6	0	2	0	0	8	3
2.000	0	5	0	1	0	0	6	4
3.000	0	2	0	1	0	0	3	5
4.000	0	1	0	0	0	0	1	6
Total:	354	41	2	7	0	59	463	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	81				81	2
Total Fire Hydrants	81	0	0	0	81	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	81
Number of distribution system valves end of year:	161
Number of distribution valves operated during year:	161

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

a/c 650: this increase due to more plant repairs needed including repairs to pump #3.

a/c 682: this increase was due to additional water sampling that was needed.

Water Utility Plant in Service (Page W-08)

STRUCTURES AND IMPROVEMENTS (311)-CLEAN, SANDBLAST AND PAINTING OF WATER TOWER

WELLS AND SPRINGS (314)-PAYMENT OF RETAINAGES ON PRIOR YEAR CONSTRUCTION

Meters (Page W-17)

The numbers of added and retired meters changed from 1 to 31 per letter from utility.

PJL
